IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.279 OF 2004

The Commissioner of Income Tax
Mumbai City IV, Mumbai .. Appellant.
V/s.
M/s.Arya Shipbreaking Co.Pvt.Ltd... Respondent.

Mr.Pankaj Kapoor with Ms.S.V. Bharucha for the appellant.
Mr.A.R. Singh for the respondent.

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 31ST JANUARY, 2005.

P.C.

Heard learned counsel for the appellant and the respondent.

2. The learned counsel for the appellant conceded that the issue involved in the present appeal is squarely covered by the judgment of this Court in the case of **Ship Scrap Traders & Ors. V/s. CIT [251 ITR 806].**

3. In view thereof, the appeal stands dismissed.

(S. RADHAKRISHNAN. J.)

(J.P. DEVADHAR, J.)